* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE T. RAJANI

\+ WRIT PETITION No.28032 of 2017

% Date: 22-08-2017

\# Between:

M/s. Renuka Industries, Siddipet, Medak District,
Now Siddipet District, rep. by its Erstwhile Partner
Mr. M. Satyanarayana

…Petitioner

And

1. The Commercial Tax Officer-III, Nizamabad.
2. The Appellate Deputy Commissioner (CT), Secunderabad Division, Hyderabad.
3. The State of Telangana, rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.

…Respondents

! Counsel for the Petitioner : Mr. P. Vasudeva Reddy
^ Counsel for Respondents : Mr. J. Anil Kumar, Spl.S.C.

< GIST:
> HEAD NOTE:
? Cases referred

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN
And
HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.28032 of 2017

ORDER: (Per VRS,J)

A registered dealer under the Telangana VAT Act, 2005 has come up with the above writ petition challenging an order passed by the first appellate authority on the short ground that the allegation of violation of natural justice made against the order of the Original Authority was not even considered by the appellate authority.

2. Heard Mr. P. Vasudeva Reddy, learned counsel for the petitioner and Mr. J. Anil Kumar, learned Special Standing Counsel for the respondents.

3. The main ground on which the impugned order is attacked is that though the show cause notice made a reference to an incriminating material received from the Additional Commissioner of Commercial Taxes, Enforcement Wing, which were obtained during the search of the business premises of another dealer, the copy of the same was not furnished to the petitioner before the order of assessment was passed.

4. By a decision of this Court in Sree Uma Maheswara Rice and Flour Mill v. Commercial Tax Officer[1], followed by another decision of this Court in V. Rekha v. Commercial Tax Officer[2], this Court has already taken a view that a copy of the incriminating material should be furnished. Therefore, the impugned order deserves to be set aside for the violation of the principles of natural justice.

5. Hence, the writ petition is allowed and the impugned order is set aside and the matter is remanded back to the Assessing Officer for furnishing a copy of the incriminating material to the petitioner and to fix a date of personal hearing and thereafter, to pass orders.

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[1] (2012) 59 APSTJ 51
[2] (2014) 59 APSTJ 55

7. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

V.RAMASUBRAMANIAN, J.

T. RAJANI, J.

Js.
22nd August, 2017.

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE T. RAJANI

W.P.No.28032 of 2017
(Per VRS,J)

22nd August, 2017

Js.